

Fund 2340 Child Nutrition Program Commodities Fund

Agency(s): State Board of Education

Analyst: Thomas E. Young

Purpose and Uses

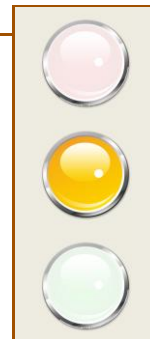
Revenue to the fund represents payments received from non-public recipients and recovered costs from the carrier for damaged goods. The revenues and expenditures are recorded in the Child Nutrition Program Commodities Expendable Trust Fund to pay the transportation carriers.

Accountability

UCA 53A-19-201 gives the State Board of Education oversight for the child nutrition program and requires reporting of the school lunch and school breakfast programs. Statute does not address reporting of this fund, although the State Board reports revenues and expenditures associated with this fund to the Division of Finance and the State Auditor.

Recommendation

The Public Education Appropriations Subcommittee currently reviews the Child Nutrition program, but does not review the commodities portion of the program. The Analyst recommends the Legislature review this fund annually and include it in an appropriations act.



2340 History



Graph Notes

Revenues stem from charges to non-public recipients and recovered costs from the carrier for damaged goods. Expenditures represent payments to the carrier. In FY 2012, total revenue was about \$7,000 and total expenditure was about \$15,000.

*Revenues and Expenses include Net Transfers; Dollar figures in thousands